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creating social centers, in establishing adequate systems of public recreation, and generally in making city life healthy, safe, interesting, and uplifting.

His treatment of the fiscal problems of the American city is not so satisfactory. He instances the ends that can be best served by municipal disbursements, but he almost entirely ignores the channels through which the money to be disbursed must come. This was probably a gracious omission, for practically the only progress made by cities in this particular has been a simple increase in the former tax rates. His work would have been more complete if he had touched ever so slightly upon the credit system of the American municipalities. The enormous outstanding bonded indebtedness of American cities should inspire the historian of municipal progress to give it more than scant notice.

The author is firmly committed to municipal ownership. "There can be no municipal efficiency while public utilities are in private hands." He summarizes the experiences of American cities in the following sentence: "Municipal ownership succeeds wherever it is not opposed by the business men and by the press." And he gives more content to the term "municipal ownership" than is ordinarily associated with it.

In reading the volume one experiences the sensation of glancing through the note-books of an open-eyed, well-travelled, many-minded, witty observer. Pithy sentences relieve the encyclopedic strain. Unfortunately it is a book which will have to be re-written every decade, for the very progress which it chronicles must yield in time to a more overshadowing progress.

D. HIDDEN RAMSEY.

NEW BOOKS

BAUDIN, P. *Le budget et le déficit*. Second edition, revised. (Paris: Alcan. 1916. 3.50 fr.)

CHRYSTIE, T. L. *The law and practice of inheritance taxation in the state of New York*. (New York: Banks Law Pub. Co. 1914. Pp. v, 890; Supplement 1914-1915, pp. x, 891-1114.)

This is a law book containing a digest by sections of the law as it existed at the end of 1913 with full references to the corresponding sections of earlier laws, together with an alphabetically arranged compendium. There are in addition chapters on The Taxable Transfer, Rates of Tax and Exemptions, Procedure, Non-Resident Estates, a full digest of decisions by the Court of Appeals and of prior laws in chronological order, and summaries of laws dealing with decedent

estates and the stock transfer tax. The supplement brings the work down to 1915. It is a well arranged and useful summary.

H. B. G.

CLARK, E. *Financing the public schools*. (Cleveland, O.: Survey Committee of the Cleveland Foundation. 1915. Pp. 133. 25c.)

FILLEBROWN, C. B. *A burdenless tax. The A B C of taxation. The single tax tripos*. Second edition. (Boston: C. B. Fillebrown, 77 Summer St. 1916. Pp. 27.)

KOERSNER, A. and DICKSON, C. *The moratorium*. (Stockholm: University of Commerce. 1916. Pp. 700.)

LIESSE, A. *L'organisation du crédit en Allemagne et en France*. (Paris: Berger-Levrault. 1915. Pp. 171. 90c.)

MARTINON, A. *Etude sur une révision du cadastre*. (Paris: Rousseau. 1916. 3.50 fr.)

MENDER, F. *Das moderne Zollschutzsystem seine wissenschaftlichen Befürworter und Gegner in Deutschland seit den siebziger Jahren des XIX. Jahrhunderts*. (Zürich: Füssli. 1916. Pp. xviii, 232. 4.20 M.)

To be reviewed.

MUNRO, W. B. *Principles and methods of municipal administration*. (New York: Macmillan. 1916. Pp. xi, 491.)

PARISOT, L. *Guide pratique du contribuable en matière d'impôt sur le revenu (Loi du 15 juillet 1914 et décret du 15 janvier 1916)*. (Paris: Librairie du Droit Usuel. 1916. 1.50 fr.)

REHM, H. *Weinhandel und Schaumweinsteuer. Ein Beitrag zur Lehre von der Preis- und Vertreter-Organisation*. Finanzwirtschaftliche Zeitfragen, 16. (Stuttgart: Enke. 1915. Pp. 38. 1.40 M.)

RIESSER, J. *Préparation et conduite financière de la guerre*. (Paris: Payot. 1916. Pp. xvi, 224. 5 fr.)

SCHMALENBACH, E. *Finanzierungen*. (Leipzig: Gloeckner. 1915. 7.80 M.)

SONNE, H. C. *The city. Its finance July 1914 to July 1915 and future*. (London: Wilson. 1915. Pp. x, 208. 5s.)

TESCHENMACHER, H. *Reichsfinanzreform und Innere Reichspolitik 1906-1913. Ein geschichtliches Vorspiel zu den Ideen von 1914*. (Berlin: Springer. 1916. Pp. 92. 2 M.)

WILLIAMSON, C. C. *Public finance. A review of federal, state, and local taxation and finance during 1915*. Reprinted from American Year Book. (New York: Appleton. 1916. Pp. 351-365.)

WRIGHT, H. C. *The American city. An outline of its development and functions*. National science series. (Chicago: McClurg. 1916. Pp. 178. 50c.)

YIN CH'U MA. *The finances of New York City*. Columbia university studies in history, economics and public law, vol. LXI, no. 2. (New York: Longmans. 1914. Pp. 312. \$2.50.)

Contains a detailed description of the existing financial system of New York City and of the reforms recently proposed and accomplished, taking up the budget, taxation, debt, and financial control, in the order named. While its discussion of some questions (*e.g.*, the franchise tax) is not entirely clear and the book can hardly be said to be easy reading, it brings together a great amount of useful information, concerning the effort to improve the administration of New York City finances, not elsewhere obtainable in compact form.

H. B. G.

Addresses and proceedings of the fifth state conference on taxation, at Albany, N. Y., 1915. (Albany: State Tax Dept. 1915. Pp. 466.)

Proceedings of the ninth annual conference of the National Tax Association, held at San Francisco, Aug. 10-13, 1915. (New York: Nat. Tax Assoc. 1915. Pp. 514.)

Standard manual of the income tax. Revised edition. (New York: Standard Statistics Co. 1916. Pp. 332. \$2.)

Population and Migration

NEW BOOKS

BERNE, P. *L'immigration européenne en Argentine.* (Paris: Rivière. 1916. 5 fr.)

CARR, J. F. *Guide to the United States for the Jewish immigrant; a nearly literal translation of the second Yiddish edition.* Third edition. (New York: Immigration Publication Society. Pp. 64. 50c.)

CRAWFORD, R. *The immigrant in St. Louis. A survey.* Studies in social economics, vol. I, no. 2. (St. Louis: School of Social Economy. 1916. Pp. 108. 50c.)

To be reviewed.

FINLEY, J. *The French in the heart of America.* (New York: Scribner's. 1915. Pp. 431.)

Forty-fourth annual report of the Local Government Board, 1914-1915. Supplement containing a report on maternal mortality in connection with child-bearing and its relation to infant mortality. (London. 1916. 7s. 6d.)

The Jews in the eastern war zone. (New York: American Jewish Committee. 1916. Pp. 120.)

Social Problems and Reforms

Means and Methods of Agricultural Education. By ALBERT H. LEAKE. Hart, Schaffner & Marx Prize Essays, XXI. (Boston: Houghton Mifflin Company. 1915. Pp. xxiii, 273. \$2.00.)